

MEMORANDUM DM 02-07

DATE: December 16, 2002

TO: All Licensed Mine Operators

FROM: _____
Frank A. Linkous
Chief, Division of Mines

SUBJECT: Submittal of Annual Report and Tax Affidavits

The **Coal Mine Safety Laws of Virginia** Section 45.1-161.62, requires the operator or his agent of every coal mine to mail or deliver annually by February 15th to the Department of Mines, Minerals and Energy (DMME):

- A report of the preceding twelve months ending with December 31st.
- An affidavit, certified by the Commissioner of the Revenue of the locality in which the coal mine operations are conducted, stating all local coal severance taxes due with respect to the coal mining operations have been paid.
- An affidavit, certified by the Treasurer of the locality in which the coal mining operations are conducted, stating all personal property, real estate, and mineral land taxes due with respect to coal mining operations have been paid.

Enclosed is the Coal Mining Schedule, Form DM-CM-2, which is to be completed when filing your annual report with the Department. This form is also available on the Division of Mines' Web site by logging onto, <http://www.mme.state.va.us>. The form may be found under "materials for downloading". The form is in the format consistent with requirements of the Department of Taxation's Tax Bulletin on the Coalfield Employment Enhancement Tax Credit. The information provided in the annual report can be used should you apply for the tax credit.

Please complete and submit the annual report for your 2002 mining operations, along with affidavits from the Commissioner of the Revenue and Treasurer of the locality in which coal mining was conducted, by **February 15, 2003**. These documents may be mailed or delivered to DMME's Big Stone Gap Office, or Keen Mountain Field Office.

Should you have questions concerning this requirement or need assistance in completing the annual report form, please call (276)523-8236.